

IN THE ABSTRACT:

Please substitute the following for the abstract of the application:

A semiconductor device is manufactured using the method including the steps of anodizing a semiconductor substrate to form a porous semiconductor layer on a semiconductor region of the semiconductor substrate; forming a non-porous semiconductor layer on the porous semiconductor layer; forming a semiconductor element and/or semiconductor integrated circuit in the non-porous semiconductor layer; forming kerfs from a surface side of the non-porous semiconductor layer toward the semiconductor region; and applying a pressure of a fluid to the porous semiconductor layer such that the desired region of the semiconductor element and/or semiconductor integrated circuit is separated from the semiconductor substrate.